



THE FORT ST. GEORGE GAZETTE

EXTRAORDINARY

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No. 25]

MADRAS, FRIDAY, SEPTEMBER 15, 1939

REVENUE DEPARTMENT.

Madras General Sales Tax (Enactment and Amendment) Rules, 1939.

Part II. Order, September 15, 1939.
(G.O. No. 3794, Revenue)

No. 918.

In exercise of the powers conferred by sub-section (2) of section 2 of the Madras General Sales Tax Act, 1939 (Madras Act 23 of 1939), His Excellency the Governor of Madras is hereby pleased to make the following rules:—

RULES.

1. These rules may be cited the Madras General Sales Tax (Enactment and Amendment) Rules, 1939.

2. They shall come into force on the 16th day of October 1939.

3. In these rules, unless there is anything repugnant in the subject or context—

(a) 'the Act' means the Madras General Sales Tax Act, 1939;

(b) 'Form' means a form appended to these rules;

(c) 'Government' means a Government or Government of the Madras Presidency;

(d) 'goods' means a transferable article;

(e) 'article' means a transferable article of the Act.

4. (a) Save as provided in sub-rule (2) the gross turnover of a dealer for the purpose of these rules shall be the amount for which goods are sold by him.

(b) In the case of the undivided goods the gross turnover of a dealer for the purpose of these rules shall be the amount for which the goods are bought by him.

(c) provisions,

(d) fish, shellfish,

(e) children,

(f) undivided hides and skins bought by a Government dealer in the Province, and

(g) undivided hides and skins exported outside the Province by a licensed dealer in hides or skins.

5. (a) The tax under section 2 (2) shall be levied on the net turnover of a dealer, in determining the net turnover the amounts specified in clause

(a) to (g) shall, subject to the conditions specified therein, be deducted from the gross turnover of a dealer.

(b) All amounts allowed in discount, provided that such discount is allowed on accounts with the regular practice of the dealer or is in accordance with the terms of a contract or agreement entered into in a particular case and provided also that the accounts show that the purchase has paid only the net amount charged for the discount.

(c) All amounts allowed to purchasers in respect of goods returned by them to the dealer provided that the accounts show the date on which the goods were returned and the date on which and the amount for which refund was made or credit was allowed to the purchaser.

(d) All amounts for which the dealer sells articles which are not sold by him but which are obtained by him from another dealer specially in accordance with a particular contract and are immediately sold to such customer providing that the sale is entered in the accounts along with the name of the dealer from whom the articles were obtained.

(e) All amounts for which goods consigned from the operation of the Act under section 4 are sold, provided that separate accounts are kept for transactions in such of such goods.

(f) All amounts for which goods consigned under section 5 are sold, provided that the dealer is licensed under the Act in respect of such business and that the transactions are entered in the Act or those rules or the provisions of the Revenue Account from business under the Act.

(g) All amounts for which goods are sold or purchased by a person licensed under section 5, provided that such sales or purchases are recorded from business under the Act by virtue of the provisions of the Act or those rules or the terms of the license.

(h) All amounts for which hides or skins are bought or sold except such amounts as are liable to taxation under rule 4, provided that the dealer is licensed in respect of such transactions and that the transactions are entered in accordance with the provisions of the Act, these rules and the conditions of his license.

(i) All amounts received by the sale by a dealer of his business as a whole, and

(1) In the case of sales of ash by the dealer who has paid to the United Government the duty on the ash, he shall be paid by such dealer in respect of such ash.

(2) In the case of dealers having more than one place of business the aggregate turnover of all such places of business shall be taken as the turnover of the business for the purpose of these rules. All returns prescribed by these rules shall be made once each month by the turnover of all branches of the business. Each branch shall also indicate to the assessing authority of the area in which it is situated the last day of the return of the turnover of its branch as included in the return submitted by its head office and shall specify the name and address of such head office.

(3) For the purpose of determining whether a dealer is eligible for exemption under the first proviso in section 3 (1) only the net turnover as defined in subrule (1) shall be taken into consideration.

6. (1) Every dealer carrying on business on the first day of October 1933 shall, before the last day of October 1933, submit to the assessing authority of the area in which the principal place of business is situated—

(a) if he has carrying on business during the whole of the year ending on the last day of March 1933 but has not commenced for that year in not less than Rs. 10,000 a return of his gross and net turnover for that year; Form A, 1933;

(b) if he has not carrying on business during the whole of the said year a return in Form A, showing—

(i) his gross and net turnover for the first twelve months of his business at once he was carrying on business for a period of not less than twelve months before the last day of October 1933 and his net turnover for the first twelve months of his business in not less than Rs. 20,000; or

(ii) his net turnover gross and net turnover for the last twelve months of his business in not less than Rs. 20,000; or

(3) Every dealer commencing business after the first day of October 1933 who commences not later than the first twelve months of his business in not less than Rs. 10,000 shall submit thirty days after commencing his business a return to the assessing authority of the area in which he commences his business in not less than Rs. 20,000; or

7. The assessing authority shall, if he is satisfied, after such scrutiny of the accounts of the dealer and such enquiry as he may consider necessary, that the return submitted under rule 6 is correct and complete, be previously on the basis of the return the correct net payable in the area specified in section 3 (1).

8. If an return is submitted by the dealer as required by rule 6 or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall after making such enquiry as he considers necessary determine the turnover of the dealer to the best of his judgment, and he previously the correct net payable in the area specified in section 3 (1).

9. When any return submitted by a dealer appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, before taking action under rule 6, issue a notice to the dealer requiring him to produce his accounts and prove the correctness and completeness of the return at a time and place to be specified in the notice.

10. As soon as the tax has been previously fixed under rule 7 or rule 8 the assessing authority shall issue to the dealer a notice in Form A-2 and the dealer shall pay for each month of the year of assessment, not less than the tax so previously fixed at the time and in the manner specified in the section, the monthly instalment due for the months preceding the date of the notice being paid in a lump sum.

11. (1) Every dealer liable to submit a return under rule 6, except those who have elected to be assessed by the method described in rule 13, shall, on or before the first day of May in every year submit to the assessing authority of the area in which his business

is carried on a statement in Form A-3 showing the correct gross and net turnover for the preceding year.

(2) The receipt of this return by the assessing authority shall, if it is incorrect, after such scrutiny of the accounts and such enquiry as he considers necessary that the return is incorrect and complete, notify the dealer of the reasons for the return of the return under section 3 (1) for the preceding year.

(3) If no return is submitted by the dealer, the assessing authority may, after making the enquiries prescribed in rule 9 and 10, finally assess the tax according to the best of his judgment.

(4) In addition to making the final assessment for the preceding year under subrule (2) and (3) the assessing authority shall, at the same time, make the provisional assessment for the current year and shall issue to the dealer a notice in Form A-4.

12. If the final assessment made under rule 11 is greater than the provisional assessment made under rule 7 or rule 8, the assessing authority shall issue a notice to the dealer in Form B, and the dealer shall pay the sum demanded by the final and in the amount specified in the notice. If the final assessment is lower than the provisional assessment, he shall issue upon the dealer a notice in Form C.

13. (1) In the case of the method of assessment described in rule 7 or 8 the method described in rule 13 (1) to (3) may, at the option of the dealer, be adopted at any time in the year of business when the turnover exceeds Rs. 10,000. If the dealer elects that the method of assessment should be applied to him from the beginning of any year he shall submit his return to the assessing authority at the time of submitting the return prescribed in rule 6 of that year before the last day of April in that year. If, however, he submits the return after the commencement of any year he shall along with the statement of his gross and net turnover in not less than Rs. 20,000, submit a return in Form A-2 showing his gross and net turnover for the period commencing from the beginning of that year up to the date of his return, commencing from the date of his return, and a return in Form A-3 showing his gross and net turnover for the period commencing from the date of his return up to the date of his return. If the dealer elects to adopt the method of assessment described in rule 7 or 8, he shall submit his return to the assessing authority at the time of submitting the return prescribed in rule 6 of that year before the last day of April in that year.

(2) The dealer shall submit to the assessing authority, on or before the last day of November 1933 and thereafter on or before the last day of every month, a return in Form A-4 showing the gross and net turnover for the preceding month. Along with the return, he shall also submit a statement in Form A-5 showing the gross and net turnover for the preceding month of the assessing authority for the full amount of the tax payable for the month to which the return relates in the area specified in section 3 (1).

(3) If the receipt of the return and of the receipt or cheque referred to in subrule (2) the assessing authority shall, after such scrutiny of the accounts and after making such enquiry as he considers necessary, finally assess that the return is correct and complete and that the correct amount of tax has been paid.

(4) If an return is submitted in respect of any month before the last day of the succeeding month or if the return is submitted without a return or cheque for the full amount of the tax payable or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary, determine the turnover to the best of his judgment and issue the tax payable for the month and shall issue upon the dealer a notice in Form B-2 and the dealer shall pay the sum demanded in the notice and in the amount specified in the notice.

(5) If at the time of the month of the return referred to in rule 13 (1) or if at the time of the return in Form B-2 referred to in subrule (4) no return is submitted, the assessing authority may, at the option of the dealer, assess the tax payable for the month and shall issue upon the dealer a notice in Form B-2 and the dealer shall pay the sum demanded in the notice and in the amount specified in the notice.

14. If an return is submitted by the dealer after the expiry of a fixed period, from that date to a return submitted by the dealer in the month of the return, he shall assess the return, finally, on the basis of the return submitted by the dealer.

writing and shall forward the report with a copy of each record. Nothing contained in this rule shall affect the making of any financial statement.

10. If Rules 8 to 11 shall not apply to bonded tobacco and other bonded articles or sales or shares in respect of your dealings in bonds or shares, but the provisions of this and the following rule shall apply in those in respect of such dealings.

[illegible]

On the record of the entire end of the receipt or change filed in or subject to the account authorizing that, after such meeting of the account and after making such enquiry as he considers necessary, advise himself that the entry is correct and complete and that the correct amount of tax has been paid.

[illegible]

(2) If at the time of the receipt of the returns referred to in subpart (1)(ii) of the terms of the notice in Form 1042 referred to in subpart (1) or subpart (2), it is found that the amount paid by the taxpayer or other dealer in is greater than the correct tax payable, such excess shall, at the option of the taxpayer or other dealer, be credited towards the tax, if any, payable by him for succeeding months or be refunded.

STUDY 2

History of Tennessee

Use rules 8 (F) and 14 (F.5)

by The Associated Press

10

1990s. Parents believe a substantial sharing will be necessary for the year ending the 31st March 1991.

*Chlorophyll *a**

Twenty and greater (and percentage of twenty and greater)	Plans in operation in 1960	Median of annual costs for operation (in cents)	Amount of gross premiums received	Twenty and greater (and percentage of twenty and greater)	Plans in operation in 1960	Median of annual costs for operation (in cents)	Amount of gross premiums received	Twenty and greater (and percentage of twenty and greater)	Plans in operation in 1960	Median of annual costs for operation (in cents)	Amount of gross premiums received
200	100	20	100	200	100	20	100	200	100	20	100

Discussion

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and accurate and that it relates to the year ending on the 31st March 20 .

Page:

[illegible]

Univariate and multivariate

There will also be the language of the immaterially prevailing material past

(ii) To advance (i) with the assistance of the Director and of all the other officers of the bank over which the report relates.

(iv) The treatment of each phase of growth for which a maximum is obtained should be specified separately in columns (iv).

(15) Every business other than a taxpayer or dealer in stocks or other stuff, who is subject to the tax under rule 11 or 12 of the Madras Income Tax Act (Thiruvotti and Amendment) Rules, 1920, submit an account before the 30th day of June in every year in the following authority a return in Form VII of the Government for the preceding year of all the business done by him.

7. The exemptions provided in sections 5 and 6 and the concerns of single point sources provided in section 3 may be claimed only for the transactions entered on during the period covered by a license.

3. Every person created or treated under these rules shall be liable to enforcement by the Deputy Commercial Tax Officer in the event of a breach of any of the provisions of the Act, or of the rules made thereunder or of the conditions of the license.

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E. Keene person claiming a rebate under section 7 shall submit to the governing authority an application in Form VIII within three months of the delivery of the vehicles under the contract.

20. In the review of the application the examining authority shall, where satisfied, recommend that the applicant is fit to enter and that the course is appropriate, and to the specified extent, order by the awarding institution, of the fee to be allowed, and the award of the certificate has been previously made.

Page 17—Activities 6

71. Documents maintained by System and Research together with all vouchers relating to stocks, debits, purchases, output, and sales shall be preserved for a period of one year after the close of the year in which they arise.

18. (1) If the guide is, which a dealer or a person licensed under section 2 shall include any of the articles specified in sections 1, 5 or 6 in addition to any other articles, such dealer or person shall mark his separate accounts in respect of each class of articles, recorded in those sections.

(2) Debtor or holder or claim shall maintain separate accounts in support of debts or claims issued or the Payment and of those issued within the Per-

(3) If a person who holds a business under section 4 also deals otherwise than as an agreed representative or brokerage on behalf of known principals in the Province, he shall keep separate accounts in respect of such transactions and of transactions entered into by the person.

DEAN WOODWARD AND STEVEN

19. (i) Subject to the provisions of section 13, no person approved by any original notice of a listing may, without authority, make any appeal to the Commission. The Office of the Director

(2) Every such appeal shall be preferred within 30 days of the receipt of the order appealed against.

(3) Every appeal shall be in writing, shall specify the facts and evidence of the appellant, the date of the order appealed against, shall contain a short statement of the facts and the nature of the relief prayed for and shall be signed and verified by the applicant to the facts averred, before it is presented to the Bench, except when it is—

just named in the above memorandum of appeal of Kennedy declare that what is stated herein is true to the best of our knowledge and belief."

(4) The transcription of appeal shall be accepted by the order appealed against as original, or by an authorized copy thereof unless the contrary is shown; such order or copy is accepted in the satisfaction of the appellate authority, and by payment of the tax admitted by the appellant. In case of such satisfaction there is no right by income tax.

(2) The appeal may be sent to the appellate authority by post or may be presented to the authority or to such officer as the appellate authority may appoint in this behalf by the applicant or his authorized agent or a legal practitioner.

(8) The appellate authority shall, after giving the appellants a reasonable opportunity of being heard, pass such orders on the appeal as such authority thinks fit.

34. (1) Every order granted as appeal under rule 2 shall, subject to the powers of revision conferred by section 44 and by sub-section (2) of section 45,

to the Communist this Office may, in its discretion, at any time, either on motion or on application, call for and examine the record of any order issued in any proceedings, conducted under the Act or an American or British Commonwealth this Office working under him, for the purpose of ascertaining as to the liability of property in such order of the American or British Commonwealth and may issue such order as it considers desirable in the premises.

16. (i) Every order of an appellate authority shall be communicated to the appellant and, in addition, to every other party affected by the order, in the form of a notice, and the appellate authority shall also cause notice of the order to be published in the official gazette.

(D) The donor placed on appeal or revision shall be given credit to his IRS liability of monetary activity who shall reflect any income tax or fee income to have been reflected and shall also have power to collect any additional tax or fee which is found to be due, in the same manner as a fee or fee assessed by himself.

16. If the tax is determined to be spent a question is in terms of the power of assessment of the local assessing authority, the appropriate revenue authority shall transfer the original record of assessment to the appropriate assessing authority who shall have power to collect the tax due in the same manner as if it were a tax assessed by him.

17. (2) If any remains, the whole or any part of the turnover of business of a dealer or person engaged substantially in the sale of any goods of the business has moved from any place, the following liability or income tax liability, as the case may be, must, as if the whole of the turnover for the year had proceeded from the place to which the turnover has moved, be deemed to be payable, when the tax payable on the turnover which has moved is assessed or the turnover has, after making a return to the dealer or person and after making such enquiry as

"[I]f for any reason any bus or licensee has been assessed at less than a rate in any year it is necessary to increase the following authority, the rate may be, any, at any time within the year for the year next succeeding that in which the bus or licensee is assessed, revise the assessment or the licensee has after making a notice to the dealer licensee and after making such inquiry as may be necessary."

18. (i) An incoming, departing or visiting employee shall at any time within one year from the date of any order passed by him, notify any member concerned with the matter.

President West on such occasions, which is the effort of enlarging the sentiment shall be in using the morning university has given notice the dealer of his interests to do so and has also has a considerable quantity of being used.

(ii) Where such institutionalisation has the effect of reducing the government's monitoring activity it may also be reduced which may be due to the desire

(d) Where any such restriction has the effect of enhancing the assessment, the assessing authority shall serve on the dealer a revised notice Form 5 appended to the Madras General Sales Tax (Amendment and Assessment) Rules, 1925, as amended, to the provisions of the Act, the said rule and these rules, shall apply as if such notice had been served on the first instance.

Topic: ES-10001-0001

20. If a dealer in license entries fails participate in regard to his business, he shall report facts to the licensing authority within 30 days his entering into each partnership. The dealer license and the partner shall jointly and severally be responsible for the payment of the tax levied under this Act.

20. It is particularly to Standard entry systems that a promoter shall send a report of the distribution to the governing authority within 30 days of each distribution.

2) If the business carried on by any dealer becomes so disreputable, the dealer or licensee, if he is dead, the legal representative shall as to the governing authority the loss of discretion of the business within one month of the date

25 In the case of any postpaid, return or report of any matter or other unaccompanied person carrying on a business or subject to and for the benefit of such matter or other unaccompanied person, the return shall be lodged upon and recoverable from such person or, before or after, as the case may be, in the manner, and in the same manner as it would be in the case of any return or report of any matter or other unaccompanied person, if it were of full age or would stand and if he were conducting the business himself, and all the provisions of the Act and the rules made thereunder shall apply accordingly.

26 In the case of business carried on by a dealer whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator-General, the Official Trustee or any Receiver or Manager holding any person otherwise his representative, who is not holding the business on behalf of the estate appointed by, or under any order of a court, the law shall be deemed to be recoverable from such Court of Wards, Administrator-General, Official Trustee, Receiver or Manager in the manner and on the same terms as it would be in the case of any return or report of any matter or other unaccompanied person, if it were of full age or would stand and if he were conducting the business himself, and all the provisions of the Act and the rules made thereunder shall apply accordingly.

27 As touching or touching authority may require any person whose evidence he considers necessary for the purpose of any inquiry under the Act, or the rules made thereunder to appear before him and give evidence.

28 The issuing or licensing authority is not liable in such case to Supply Government Tax Officer, such authority may examine such person on oath or affirmation.

29 An authority or licensing authority shall have all the powers conferred on a court by the Code of Civil Procedure, 1908, for the purpose of securing the attendance of persons at the production of documents.

30 The authority or licensing authority shall issue a summons for the production of a document or the appearance of any person in Form 12.

31 The person summoned to attend or to produce or to produce evidence by rule 21 or 22 may also be examined by an officer or company or company.

32 The officer or company or company of any other person, summoned to attend under the Act or the rules made thereunder may be effected in any of the following ways, namely:—

(a) by giving or tendering to be such officer or person or his manager or agent, or

(b) if such officer or person or his manager or agent is not found, by giving or tendering to be such officer or person or his manager or agent or by giving or tendering to be some other member of his family; or

(c) if the address of such officer or person is known, to the licensing authority, by sending it in such or registered post, or

(d) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place or in last known place of business or residence.

33 The following authorities may enforce the process specified in section 32:—

(a) the Deputy Commissioner Tax Officer subject to the control and direction of the Commissioner Tax Officer and the District Officer, and

(b) the Commissioner Tax Officer subject to the control and direction of the Board of Revenue.

34 All particulars contained in any statement made, return furnished or evidence of declaration provided under the provisions of the Act or of the rules made thereunder, or in any statement given or affidavit or deposition made, in the course of any proceeding under the Act or the rules made thereunder, or in any record of any proceeding relating to the recovery of a demand, prepared for the purpose of the Act or the rules made thereunder, shall be treated as confidential and the disclosure of such particulars by any officer shall be dealt with severely.

(1) Nothing in sub-rule (1) shall apply to the declaration.

(2) All such particulars for the purpose of a proceeding under the Indian Penal Code in respect of any such statement, return, affidavit, deposition, evidence, or declaration, or deposition, or for the purpose of a prosecution under the Act or the rules made thereunder, or

(3) of any such particulars in any proceeding relating to the recovery of the Act or the rules made thereunder, or in any proceeding for the purpose of the Act or the rules made thereunder, or

(4) of any such particulars contained in the local complaint under the Act or the rules made thereunder of any person for the recovery of any demand, or

(5) of any such particulars in a civil suit in any court in which the Government are a party, which relates to any matter coming out of any proceeding under the Act or the rules made thereunder, or

(6) of any such particulars contained in the local complaint by a public servant of his person under the Indian Stamp Act, 1909, or in any other document or document.

35 Where any person by whom is provided by rules made under the Act, the clause shall be such as to render the Indian Treasury Code a condition for the Government Treasury concerned.

36 Whether amounts a branch of any of the following rules, namely, rules 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

FORM 1

Application for license.

(See rules 8 and 9 (2))

To

The Licensing Authority.

In

1/We

respectfully

request

that (you may be granted)

a license

(to carry on business in)

the year ending on the 31st March

19 —

(a) for

the purpose of

(b) for

the purpose of

(c) for

the purpose of

(d) for

the purpose of

(e) for

the purpose of

(f) for

the purpose of

(g) for

the purpose of

(h) for

the purpose of

(i) for

the purpose of

(j) for

the purpose of

(k) for

the purpose of

(l) for

the purpose of

(m) for

the purpose of

(n) for

the purpose of

(o) for

the purpose of

(p) for

the purpose of

(q) for

the purpose of

(r) for

the purpose of

(s) for

the purpose of

(t) for

the purpose of

(u) for

the purpose of

(v) for

the purpose of

(w) for

the purpose of

(x) for

the purpose of

(y) for

the purpose of

(z) for

the purpose of

Declaration of applicant(s).

I/We declare that the above is a true and correct statement of the facts and circumstances of the case and that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.

I/We declare that I/We are not aware of any facts or circumstances which would render the above statement false or misleading.



THE FORT ST. GEORGE GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 27] MADRAS, FRIDAY, SEPTEMBER 15, 1939

PUBLIC DEPARTMENT. (Political.)

Amendment to the Testaments Order, 1931
(1 of 1939)

Fort St. George, September 14, 1939.
[O. O. No. 28, 124, Public (Political).]

No. 28.

The following notification of the Government of India is republished:—

HOME DEPARTMENT. (Political (M))

Secy. Secy, 14th September 1939.

No. 51,54/39.—In exercise of the powers conferred by section 3 of the Foreigners Ordinance, 1931, the General Government is pleased to make the following amendment in the Foreigners Order, 1931 (1 of 1931), namely:—

After paragraph 3, the following shall be added:—

“3. If, in the opinion of the civil authority, it is necessary for the public safety or to do the civil authority may arrest any persons without warrant and detain him in such manner and at such place as may in such authority appear suitable.”

Provided that the manner of such detention or arrest shall not be more rigorous than the manner in which an arrested person is detained or confined while in police custody under the provisions of the Code of Criminal Procedure, 1908 (X of 1908).

8. The civil authority may, by order in writing, direct that any person shall comply with such conditions as may be specified in the order. It is hereby notified that the following conditions shall apply:—

- (i) No place of residence;
- (ii) No movement;
- (iii) No association with any person or class of persons specified in the order; and
- (iv) No possession of such articles as may be specified in the order.

Officers of the Army in India, Masters of Officers (Category 1-C—Commonwealth Staff) called to army service.

Fort St. George, September 14, 1939.
[O. O. No. 145, Public (Political).]

No. 29.

The following notification of the Government of India is republished:—

ARMY DEPARTMENT

Secy. Secy, 14th September 1939.

No. 1178.—Whereas in the opinion of the Government-General in Council a state of emergency has arisen;

Now, therefore, the Government-General in Council is pleased to direct that officers of the Army in India (Major and Officers belonging to 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 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396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009, 1010, 1011, 1012, 1013, 1014, 1015, 1016, 1017, 1018, 1019, 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031, 1032, 1033, 1034, 1035, 1036, 1037, 1038, 1039, 1040, 1041, 1042, 1043, 1044, 1045, 1046, 1047, 1048, 1049, 1050, 1051, 1052, 1053, 1054, 1055, 1056, 1057, 1058, 1059, 1060, 1061, 1062, 1063, 1064, 1065, 1066, 1067, 1068, 1069, 1070, 1071, 1072, 1073, 1074, 1075, 1076, 1077, 1078, 1079, 1080, 1081, 1082, 1083, 1084, 1085, 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1095, 1096, 1097, 1098, 1099, 1100, 1101, 1102, 1103, 1104, 1105, 1106, 1107, 1108, 1109, 1110, 1111, 1112, 1113, 1114, 1115, 1116, 1117, 1118, 1119, 1120, 1121, 1122, 1123, 1124, 1125, 1126, 1127, 1128, 1129, 1130, 1131, 1132, 1133, 1134, 1135, 1136, 1137, 1138, 1139, 1140, 1141, 1142, 1143, 1144, 1145, 1146, 1147, 1148, 1149, 1150, 1151, 1152, 1153, 1154, 1155, 1156, 1157, 1158, 1159, 1160, 1161, 1162, 1163, 1164, 1165, 1166, 1167, 1168, 1169, 1170, 1171, 1172, 1173, 1174, 1175, 1176, 1177, 1178, 1179, 1180, 1181, 1182, 1183, 1184, 1185, 1186, 1187, 1188, 1189, 1190, 1191, 1192, 1193, 1194, 1195, 1196, 1197, 1198, 1199, 1200, 1201, 1202, 1203, 1204, 1205, 1206, 1207, 1208, 1209, 1210, 1211, 1212, 1213, 1214, 1215, 1216, 1217, 1218, 1219, 1220, 1221, 1222, 1223, 1224, 1225, 1226, 1227, 1228, 1229, 1230, 1231, 1232, 1233, 1234, 1235, 1236, 1237, 1238, 1239, 1240, 1241, 1242, 1243, 1244, 1245, 1246, 1247, 1248, 1249, 1250, 1251, 1252, 1253, 1254, 1255, 1256, 1257, 1258, 1259, 1260, 1261, 1262, 1263, 1264, 1265, 1266, 1267, 1268, 1269, 1270, 1271, 1272, 1273, 1274, 1275, 1276, 1277, 1278, 1279, 1280, 1281, 1282, 1283, 1284, 1285, 1286, 1287, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1296, 1297, 1298, 1299, 1300, 1301, 1302, 1303, 1304, 1305, 1306, 1307, 1308, 1309, 1310, 1311, 1312, 1313, 1314, 1315, 1316, 1317, 1318, 1319, 1320, 1321, 1322, 1323, 1324, 1325, 1326, 1327, 1328, 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